

## **REG-46-003 SCHEDULE OF VALUES**

003.01 On or before August 1 of each year, the Nebraska Department of Revenue will certify to each county assessor a schedule of values upon the several types of motor vehicles already manufactured or being manufactured, except dealers' vehicles on hand.

003.01A This schedule of values shall be used in computing the amount of any motor vehicle tax to be paid during the calendar year beginning on January 1 following the date of certification.

003.01B The Nebraska Department of Revenue will prepare and certify to each county assessor, supplemental schedules of value for new makes and models which become available during the calendar year.

003.02 Values certified for cabin trailers and motor homes will not take into account the value of any household goods which are part of such vehicles and which are exempt from taxation pursuant to section 77-202(1)(d), R.S.Supp., 1984.

003.03 When no valuation is provided in the schedule of values for a motor vehicle which is to be registered, the county assessor shall place a value on the motor vehicle by using whatever information is available, including reference to values provided to any similar motor vehicles in the schedule of values certified by the Nebraska Department of Revenue. Such value shall be determined so as to be uniform and proportionate with the values placed upon other motor vehicles. Motor vehicles in this category include vehicles which are older than those included in the schedule of values, homemade or assembled vehicles, and specialty vehicles.

(Sections 77-1239, 77-1239.02, and 77-1240.04, R.R.S. 1943, and section 77-202, R.S.Supp., 1984. March 23, 1985.)